UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK	
United States of America	ORDER ACCEPTING PLEA ALLOCUTION

08 Cr. 001 (SCR)

V.

Richard Lowe,

ROBINSON, J.

The Court has reviewed the transcript of the plea allocation in the above entitled case, the charging papers, and all other pertinent parts of the record. The Report and Recommendation of the Honorable Lisa M. Smith, Chief United States Magistrate Judge, dated January 9, 2008, is approved and accepted.

The Clerk of the court is directed to enter the plea.

Date: 3/10/08

SO ORDERED:

STEPHEN C. ROBINSON UNITED STATES DISTRICT JUDGE